

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION**  
**Division of Program Support, Bureau of Information Services**  
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**STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2002-2003**

	Elementary	Middle/Jr.High	High	Total
<b>Part A - Expenditures</b>				
Operating Expenses for Public Schools <sup>1</sup>	\$789,191,191	\$297,209,203	\$476,010,030	\$1,562,410,424
Tuition (less interdistrict transfers)	15,830,756	13,873,770	64,289,368	93,993,894
Transportation	37,818,411	15,387,266	24,528,187	77,733,864
<u>Elem and Secondary Current Expenses<sup>2</sup></u>	<u>\$842,840,358</u>	<u>\$326,470,239</u>	<u>\$564,827,585</u>	<u>\$1,734,138,182</u>
Capital Items (other than facilities reported below)				25,209,236
Bonds & Notes Interest				39,124,270
<u>Total Recurring Elementary and Secondary Expenditures</u>				<u>\$1,798,471,688</u>
Facility Construction & Acquisition				188,733,490
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$1,987,205,178</u>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$1,469,309	\$433,662	\$659,272	\$2,562,243
Non-public Programs				297,172
Adult Education				4,439,014
Community/Jr. College Ed. Program				0
Community Service				2,127,445
Allocation to Charter Schools/Other Agencies				161,471
<u>Total Expenditures for 2002-2003<sup>3</sup></u>				<u>\$1,996,792,523</u>
<b>Part B - Pupil Memberships</b>				
Average daily membership, pupils in attendance <sup>4</sup>	99,126.9	41,604.6	59,334.0	200,065.5
<b>Part C - Cost Per Pupil</b>				
Operating Expenses for Public Schools	\$7,961.42	\$7,143.66	\$8,022.55	\$7,809.49
Tuition (less interdistrict transfers)	159.70	333.47	1,083.52	469.82
Transportation	381.52	369.85	413.39	388.54
<u>Elem and Secondary Current Expenses</u>	<u>\$8,502.64</u>	<u>\$7,846.98</u>	<u>\$9,519.46</u>	<u>\$8,667.85</u>
Capital Items (other than facilities reported below)				\$126.00
Bonds & Notes Interest				195.56
<u>Total Recurring Expenditures</u>				<u>\$8,989.41</u>
Facility Construction & Acquisition				943.36
<u>Total Expenditures for Elementary and Secondary Education</u>				<u>\$9,932.77</u>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$14.82	\$10.42	\$11.11	\$12.81
Non-public Programs				1.49
Adult Education				22.19
Community/Jr. College Ed. Program				0.00
Community Service				10.63
Allocation to Charter Schools/Other Agencies				0.81
<u>Total Expenditures for 2002-2003</u>				<u>\$9,980.70</u>

**Notes:**

<sup>1</sup> Nashua's 9th grade ADM and Expenditures are reported in the High column.

<sup>2</sup> Inter-district tuition payments have been deducted. Inter-district transportation payments of \$228,291 can not be attributed to a grade level and have not been deducted.

<sup>3</sup> Does not include Bond Principal repayment of: \$68,214,974

Bond Principal repayments are not included because expenditures financed by bonds and notes have already been reported as expenditures in the current or a previous year.

<sup>4</sup> High school average daily membership (ADM) does not include 68.6 ADM for students attending vocational programs out-of-state and 49.7 ADM for home schooled students with participating agents of districts that do not operate high schools.